United Nations A/C.5/54/L.36 (Part II)

General Assembly

Distr.: Limited
23 December 1999

Original: English

Fifty-fourth session
Fifth Committee
Agenda item 121
Proposed programme budget for the biennium 2000-2001

Proposed programme budget for the biennium 2000-2001

Draft report of the Fifth Committee

Rapporteur: Mr. Jan Piotr **Jaremczuk** (Poland)

Contents

		Paragraphs	*Page*
I.	Introduction } [see A/C.5/54/L.36 (Part I)]		
II.	Consideration of the budget estimates }		
III.	Consideration of special subjects	12–39	2
IV.	Recommendations of the Fifth Committee	40	6

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III. Consideration of special subjects

A. Request for subvention to the United Nations Institute for Disarmament Research resulting from the recommendations of the Board of Trustees of the Institute contained in the report of the Board (A/54/201, annex II)

12. The Committee considered this subject at its 46th meeting, on 13 December 1999. It had before it the report of the Secretary-General (A/C.5/54/26) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/657) (see A/C.5/54/SR.46).

13. At its 50th meeting, on 23 December, the Committee decided, without a vote, to recommend that the General Assembly approve the recommendation of a subvention of 213,000 United States dollars from the regular budget of the United Nations for 2000, on the understanding that no additional appropriation would be required under section 4, Disarmament, of the proposed programme budget for the biennium 2000-2001 (see para. 40, draft resolution III, sect. I).

B. Joint Inspection Unit

14. The Committee considered this subject at its 35th and 36th meetings, on 11 November 1999, and at its 50th meeting, on 23 December 1999, in connection with the general debate on the proposed programme budget for the biennium 2000-2001.It had before it the proposed programme budget for the biennium 2000-2001,[1] the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7, chap. II, part. X) and the relevant section of the report of the Committee for Programme and Coordination.[2]

15. At its 50th meeting, on 23 December 1999, the Committee decided, without a vote, to recommend that the General Assembly approve the gross budget for the Joint Inspection Unit for the biennium 2000-2001 in the amount of 7,334,400 dollars (see para. 40, draft resolution III, sect. II).

C. International Civil Service Commission

16. The Committee considered this subject at its 24th meeting, on 3 November 1999, in connection with the general debate on the proposed programme budget for the biennium 2000-2001. It had before it the proposed programme budget for the biennium 2000-2001,[1] the related report of the Advisory Committee (A/54/7, chap. II, part X) and the relevant section of the report of the Committee for Programme and Coordination.[2]

17. At its 50th meeting, on 23 December 1999, the Committee decided, without a vote, to recommend that the General Assembly approve the gross budget for the International Civil Service Commission for the biennium 2000-2001 in the amount of 12,254,800 dollars (see para. 40, draft resolution III, sect. III).

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[1] See *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 6* (A/54/6/Rev.1), vol. III, sect. 29.

[2] Ibid., *Supplement No. 16* (A/54/16), chap. III.B.

D. Revised estimates resulting from resolutions and decisions of the Economic and Social Council at its organizational and substantive sessions of 1999

18. The Committee considered this subject at its 39th, 40th and 50th meetings, on 19 and 30 November 1999 and 23 December 1999. It had before it the report of the Secretary-General (A/54/443 and Add.1) and the related report of the Advisory Committee (A/54/7/Add.2).

19. At its XX meeting, the Committee decided, without a vote, to recommend that the General Assembly take note of the report of the Secretary-General on the estimates resulting from resolutions and decisions of the Economic and Social Council (A/54/443 and Add.1) (see para. 40, draft resolution III, sect. IV).

E. Administrative expenses of the United Nations Joint Staff Pension Fund

20. The Committee considered this subject at its 37th and 50th meetings, on 12 November and 23 December 1999. It had before it the report of the Standing Committee of the United Nations Joint Staff Pension Board to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund (A/54/206), the report of the Secretary-General on the administrative and financial implications arising from the report of the Standing Committee (A/C.5/54/22) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7/Add.1).

21. At its 50th meeting, on 23 December, the Committee decided, without a vote, to recommend that the General Assembly:

(a) Concur with the recommendations of the Advisory Committee on Administrative and Budgetary Questions on the administrative expenses of the United Nations Joint Staff Pension Fund;

(b) Approve expenses, chargeable directly to the Fund, totalling 62,301,100 dollars net for the biennium 2000-2001 and an increase of 3,282,800 dollars net for the biennium 1998-1999, for the administration of the Fund;

(c) Also approve an addition to the regular budget of the United Nations for the biennium 2000-2001 in the amount of 401,400 dollars for the United Nations share of the cost of the administrative expenses of the central secretariat of the Fund and an increase of 18,400 dollars in the estimates of income from rental of premises;

(d) Authorize the United Nations Joint Staff Pension Board to supplement the voluntary contributions to the Emergency Fund for the biennium 2000-2001 by an amount not exceeding 200,000 dollars (see para. 40, draft resolution III, sect. V).

F. Contingency fund

22. The Committee considered this subject at its 50th meeting, on 23 December 1999. It had before it the report of the Secretary-General (A/C.5/54/46).

23. At the same meeting, the Committee recommended that the General Assembly note that a balance of 15,762,700 dollars remains in the Contingency Fund (see para. 40, draft resolution III, sect. VI).

G. United Nations Special Coordinator in the occupied territories

24. At its 48th, 49th and 50th meetings, on 17, 21 and 23 December 1999, the Fifth Committee considered the report of the Secretary-General on revised estimates under sections 3, Political affairs, and section 5, Peacekeeping operations (A/C.5/54/40) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7/Add.11).

25. At the same meeting, the Committee decided, without a vote, to recommend that the General Assembly approve the charge of total requirements of 3,755,800 dollars against the provisions proposed for special political missions under section 3, Political affairs, of the proposed programme budget for the biennium 2000-2001 in accordance with General Assembly resolution 53/206 of 18 December 1998 and concur that the related provisions for the Office of the United Nations Special Coordinator in the Occupied Territories (UNSCO), already included in the proposed programme budget for the biennium 2000-2001, should be transferred from section 5, Peacekeeping operations, to section 3, Political affairs (see para. 40, draft resolution III, sect. VII).

H. Special political missions

26. The Committee considered this subject at its 50th meeting, on 23 December 1999. It had before it the note by the Secretary-General (A/C.5/54/45).

27. At the same meeting, the Committee recommended that the General Assembly note that the current utilization of the provision for special political missions amounts to 55,363,100 dollars and that a balance of 35,024,100 dollars remains unallocated (see para. 40, draft resolution III, sect. VIII).

I. Construction of additional conference facilities at Addis Ababa

28. The Committee considered this subject at its 44th meeting, on 9 December 1999. It had before it the report of the Secretary-General (A/54/431) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7/Add.5).

29. At its 50th meeting, on 23 December 1999, the Committee decided, without a vote, to recommend that the General Assembly take note of the report of the Secretary-General (see para. 40 of draft resolution III, sect. IX).

J. Internal and external printing practices of the Organization

30. The Committee considered this subject at its 44th meeting, on 9 December 1999. It had before it the report of the Secretary-General (A/C.5/54/18) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7/Add.5).

31. At its 50th meeting, on 23 December 1999, the Committee decided, without a vote, to recommend that the General Assembly take note of the report of the Secretary-General (see para. 40, draft resolution III, sect. X).

K. Rental of United Nations premises by press and other entities

32. The Committee considered this subject at its 44th meeting, on 9 December 1999. It had before it the report of the Secretary-General (A/C.5/54/25) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7/Add.5).

33. At its 50th meeting, on 23 December 1999, the Committee decided, without a vote, to recommend that the General Assembly take note of the report of the Secretary-General, to request the Secretary-General to provide the outstanding information requested by the Advisory Committee and to revert to the subject at its resumed fifty-fourth session (see para. 40, draft resolution III, sect. X).

L. Section 26, Public information

34. The Committee considered this subject at its 44th meeting, on 9 December 1999. It had before it the report of the Secretary-General (A/C.5/54/27) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7/Add.5).

35. At its XX meeting, on XX December 1999, the Committee decided, without a vote, to recommend that the General Assembly take note of the report of the Secretary-General (see para. 40, draft resolution III, sect. XII).

M. Use of general temporary assistance for specific positions

36. The Committee considered this subject at its 44th meeting, on 9 December 1999. It had before it the report of the Secretary-General (A/C.5/54/33) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7/Add.5).

37. At its 50th meeting, on 23 December 1999, the Committee decided, without a vote, to recommend that the General Assembly take note of the report of the Secretary-General and endorse the recommendations of the Advisory Committee thereon (see para. 40, draft resolution III, sect. XIII).

N. United Nations Conference on Trade and Development

38. The Committee considered this subject at its 46th meeting, on 13 December 1999. It had before it the report of the Secretary-General (A/54/501) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/54/7/Add.3), which recommended that, on an exceptional basis, the special account be maintained and the unspent balance retained until all the activities and programmes outlined in the report of the Secretary-General of 13 May 1998 (A/52/898 and Corr.1) and approved by the General Assembly in its resolution 53/3 of 12 October 1999 were completed.

39. At the same meeting, the Committee decided, without a vote, to take note of the information provided in the report of the Secretary-General (A/54/501) and concur with the recommendations of the Advisory Committee (see para. 40, draft resolution III, sect. XIV).

IV. Recommendations of the Fifth Committee

40. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

Draft resolution I
Questions relating to the proposed programme budget for the biennium 2000-2001

I

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Annex
Staffing table for 2000 and 2001

	2000	*2001*
Professional category and above		
Deputy Secretary-General	1	1
Under-Secretary-General	25	25
Assistant Secretary-General	18	18
D-2	79	79
D-1	254	254
P-5	693	693
P-4/3	2 237	2 244
P-2/1	436	436
Total	**3 743**	**3 750**
General Service category		
Principal level	272	272
Other levels	2 731	2 732
Total	**3 003**	**3 004**
Other categories		
Security Services	176	176
Local level	1 630	1 634
Field Service	189	189
Trades and crafts	185	185
Total	**2 180**	**2 184**
Grand total	**8 926**	**8 938**

Draft resolution II
Programme budget for the biennium 2000-2001

A
Budget appropriations for the biennium 2000-2001

The General Assembly

Resolves that for the biennium 2000-2001:

1. Appropriations totalling 2,535,689,200 United States dollars are hereby approved for the following purposes:

Section		*Thousands of United States dollars*
Part I.	*Overall policy-making, direction and coordination*	
	1. Overall policy-making, direction and coordination	47 675.1
	2. General Assembly affairs and conference services	425 970.2
	Total, part I	**473 645.3**
Part II.	*Political affairs*	
	3. Political affairs	137 756.0
	4. Disarmament	14 067.9
	5. Peacekeeping operations	76 094.7
	6. Peaceful uses of outer space	3 667.7
	Total, part II	**231 586.3**
Part III.	*International justice and law*	
	7. International Court of Justice	20 864.5
	8. Legal affairs	34 522.3
	Total, part III	**55 386.8**
Part IV.	*International cooperation for development*	
	9. Economic and social affairs	113 112.6
	10. Africa: New Agenda for Development	5 883.4
	11A. Trade and development	87 685.5
	11B. International Trade Centre UNCTAD/WTO	19 248.7
	12. Environment	8 743.4
	13. Human settlements	13 757.4
	14. Crime control	5 299.1
	15. International drug control	15 037.8
	Total, part IV	**268 767.9**
Part V.	*Regional cooperation for development*	
	16. Economic and social development in Africa	78 455.2
	17. Economic and social development in Asia and the Pacific	57 031.6
	18. Economic development in Europe	40 554.6

Section		*Thousands of United States dollars*
	19. Economic and social development in Latin America and the Caribbean	78 857.5
	20. Economic and social development in Western Asia	50 336.2
	21. Regular programme of technical cooperation	41 995.3
	Total, part V	**347 230.4**
Part VI.	*Human rights and humanitarian affairs*	
	22. Human rights	41 163.4
	23. Protection of and assistance to refugees	41 940.0
	24. Palestine refugees	21 667.9
	25. Humanitarian assistance	18 841.8
	Total, part VI	**123 613.1**
Part VII.	*Public information*	
	26. Public information	143 605.5
	Total, part VII	**143 605.5**
Part VIII.	*Common support services*	
	27. Management and central support services	441 857.4
	Total, part VIII	**441 857.4**
Part IX.	*Internal oversight*	
	28. Internal oversight	19 220.6
	Total, part IX	**19 220.6**
Part X.	*Jointly financed administrative activities and special expenses*	
	29. Jointly financed administrative activities	7 844.3
	30. Special expenses	53 001.2
	Total, part X	**60 845.5**
Part XI.	*Capital expenditures*	
	31. Construction, alteration, improvement and major maintenance	42 617.4
	Total, part XI	**42 617.4**
Part XII.	*Staff assessment*	
	32. Staff assessment	314 248.0
	Total, part XII	**314 248.0**
Part XIII.	*Development Account*	
	34. Development Account	13 065.0
	Total, part XIII	**13 065.0**
	Total, expenditure sections	**2 535 689.2**

2. The Secretary-General shall be authorized to transfer credits between sections of the budget with the concurrence of the Advisory Committee on Administrative and Budgetary Questions;

3. The total net provision made under the various sections of the budget for contractual printing shall be administered as a unit under the direction of the United Nations Publications Board;

4. In addition to the appropriations approved under paragraph 1 above, an amount of 250,000 dollars is appropriated for each year of the biennium 2000-2001 from the accumulated income of the Library Endowment Fund for the purchase of books, periodicals, maps and library equipment and for such other expenses of the Library at the Palais des Nations as are in accordance with the objects and provisions of the endowment.

B

Income estimates for the biennium 2000-2001

The General Assembly

Resolves that for the biennium 2000-2001:

1. Estimates of income other than assessments on Member States totalling 361,298,900 United States dollars are approved as follows:

Income section	*Thousands of United States dollars*
1. Income from staff assessment	318 911.50
2. General income	37 178.00
3. Services to the public	5 209.40
Total, income sections	**361 298.9**

2. The income from staff assessment shall be credited to the Tax Equalization Fund in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955;

3. Direct expenses of the United Nations Postal Administration, services to visitors, catering and related services, garage operations, television services and the sale of publications not provided for under the budget appropriations shall be charged against the income derived from those activities.

C

Financing of appropriations for the year 2000

Financing of appropriations for the year 2000

The General Assembly

Resolves that for the year 2000:

1. Budget appropriations consisting of 1,267,844,600 United States dollars, being half of the appropriations of 2,535,689,200 dollars approved for the biennium 2000-2001 by the General Assembly under paragraph 1 of resolution A above, less 41,601,500 dollars, being the decrease in revised appropriations for the biennium 1998-1999 approved by the Assembly in its resolution 54/xxx A of 23 December 1999, shall be financed in accordance with regulations 5.1 and 5.2 of the Financial Regulations of the United Nations as follows:

(*a*) 25,238,900 dollars, consisting of 21,463,700 dollars, being the net of half of the estimated income other than staff assessment approved for the biennium 2000-2001 under resolution B above, plus 3,775,200 dollars, being the increase in income other than staff assessment for the biennium 1998-1999;

(*b*) 1,201,004,200 dollars, being the assessment on Member States in accordance with its resolution 54/xxx A of 23 December 1999 on the scale of assessments for the years 2000 and 2001;

2. There shall be set off against the assessment on Member States, in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955, their respective share in the Tax Equalization Fund in the total amount of 149,354,550 dollars, consisting of:

(*a*) 159,455,750 dollars, being half of the estimated staff assessment income approved for the biennium 2000-2001 under resolution B above;

(*b*) Less 10,101,200 dollars, being the decrease in income from staff assessment for the biennium 1998-1999 approved by the Assembly in its resolution 54/xxx A.

Draft resolution III
Special subjects relating to the proposed programme budget for the biennium 2000-2001

The General Assembly

I

Request for subvention to the United Nations Institute for Disarmament Research resulting from the recommendations of the Board of Trustees of the Institute contained in the report of the Board[3]

Approves the recommendation of a subvention of 213,000 United States dollars from the regular budget of the United Nations for 2000, on the understanding that no additional appropriation would be required under section 4, Disarmament, of the proposed programme budget for the biennium 2000-2001;[4]

II

Joint Inspection Unit

Approves the gross budget for the Joint Inspection Unit for the biennium 2000-2001 in the amount of 7,334,400 dollars;[5]

III

International Civil Service Commission

Approves a gross budget for the International Civil Service Commission for the biennium 2000-2001 in the amount of 12,254,800 dollars;[5]

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[3] A/54/201, annex II, paras. 10-13.

[4] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 6* (A/54/6/Rev.1), vol. II.

[5] See Ibid., vol. III, sect. 29.

IV

Revised estimates resulting from resolutions and decisions of the Economic and Social Council at its organizational and substantive sessions of 1999

Takes note of the report of the Secretary-General[6] on revised estimates resulting from resolutions and decisions of the Economic and Social Council at its organizational and substantive sessions of 1999;

V

Administrative expenses of the United Nations Joint Staff Pension Fund

Having considered the report of the Standing Committee of the United Nations Joint Staff Pension Board to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund,[7] and the related report of the Advisory Committee on Administrative and Budgetary Questions;[8]

1. *Concurs* with the recommendations of the Advisory Committee on Administrative and Budgetary Questions on the administrative expenses of the United Nations Joint Staff Pension Fund;

2. *Approves* expenses, chargeable directly to the Fund, totalling 62,301,100 dollars net for the biennium 2000-2001 and an increase of 3,282,800 dollars net for the biennium 1998-1999, for the administration of the Fund;

3. *Also approves* an addition to the regular budget of the United Nations for the biennium 2000-2001 in the amount of 401,400 dollars for the United Nations share of the cost of the administrative expenses of the central secretariat of the Fund and an increase of 18,400 dollars in the estimates of income from rental of premises;

4. *Authorizes* the United Nations Joint Staff Pension Board to supplement the voluntary contributions to the Emergency Fund for the biennium 2000-2001 by an amount not exceeding 200,000 dollars;

VI

Contingency fund

Notes that a balance of 15, 762,700 dollars remains in the contingency fund;[9]

VII

United Nations Special Coordinator in the occupied territories

Takes note of the report of the Secretary-General[10] on the revised estimates under section 3, Political affairs, and section 5, Peacekeeping operations, and the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions thereon;[11]

Approves the charge of total requirements of 3,755,800 dollars against the provisions proposed for special political missions under section 3, Political affairs, of the proposed programme budget for the biennium 2000-2001[4] in accordance with General Assembly resolution 53/206 of 18 December 1998, and concurs that the related provisions for the

Office of the United Nations Special Coordinator, already included in the proposed programme budget for the biennium 2000-2001, shall be transferred from section 5, Peacekeeping operations, to section 3, Political affairs;

VIII
Special political missions

Notes that an unallocated balance of 35,024,100 dollars remains against the provision of 90,387,200 dollars for special political missions;[12]

IX
Construction of additional conference facilities at Addis Ababa

Takes note of the report of the Secretary-General on the construction of additional conference facilities at Addis Ababa;[13]

X
Internal and external printing practices of the Organization

Takes note of the report of the Secretary-General on internal and external printing practices of the Organization[14] and the recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in its report;[15]

Requests the Secretary-General to submit a comprehensive report on internal and external printing practices of the Organization to the General Assembly at its fifty-fifth session;

XI
Rental of United Nations premises by press and other entities

Takes note of the report of the Secretary-General on the rental of United Nations premises by press and other entities[16] and the related report of the Advisory Committee on Administrative and Budgetary Questions;[15]

Requests the Secretary-General to provide the outstanding information to the Advisory Committee as requested;

Decides to revert to the subject at its resumed fifty-fourth session;

XII
Section 26, public information

Takes note of the report of the Secretary-General;[17]

[12] See A/C.5/54/45.
[13] A/54/431.
[14] A/C.5/54/18.
[15] A/54/7/Add.5.
[16] A/C.5/54/25.
[17] A/C.5/54/27.

XIII

Use of general temporary assistance for specific positions

Takes note of the report of the Secretary-General on the use of general temporary assistance for specific positions,[18] and endorses the recommendations of the Advisory Committee on Administrative and Budgetary Questions thereon;[19]

XIV

United Nations Conference on Trade and Development

Notes the information provided in the report of the Secretary-General,[20] and concurs with the recommendation of the Advisory Committee on Administrative and Budgetary Questions,[21] that, on an exceptional basis, the special account be maintained and the unspent balance retained until all the activities and programmes outlined in the report of the Secretary-General of 13 May 1998[22] and approved by the General Assembly in its resolution 53/3 of 12 October 1999 are completed.

Draft resolution IV
Unforeseen and extraordinary expenses for the biennium 2000-2001

The General Assembly,

1. *Authorizes* the Secretary-General, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions and subject to the Financial Regulations of the United Nations and the provisions of paragraph 3 below, to enter into commitments in the biennium 2000-2001 to meet unforeseen and extraordinary expenses arising either during or subsequent to the biennium, provided that the concurrence of the Committee shall not be necessary for:

(a) Such commitments, not exceeding a total of 8 million United States dollars in any one year of the biennium 2000-2001, as the Secretary-General certifies relate to the maintenance of peace and security;

(b) Such commitments as the President of the International Court of Justice certifies relate to expenses occasioned by:

(i) The designation of ad hoc judges (Statute of the International Court of Justice, Article 31), not exceeding a total of 330,000 dollars;

(ii) The calling of witnesses and the appointment of experts (Statute, Article 50) and the appointment of assessors (Statute, Article 30), not exceeding a total of 50,000 dollars;

(iii) The maintenance in office for the completion of cases of judges who have not been re-elected (Statute, Article 13, paragraph 3), not exceeding a total of 40,000 dollars;

(iv) The payment of pensions and travel and removal expenses of retiring judges, and travel and removal expenses and installation grant of members of the Court (Statute, Article 32, paragraph 7), not exceeding a total of 410,000 dollars;

[18] A/C.5/54/33.

[19] See A/54/7/Add.5, paras. 34-44.

[20] A/54/501.

[21] A/54/7/Add.3, para. 7.

[22] A/52/898 and Corr.1.

(v) The work of the Court or its Chambers away from The Hague (Statute, Article 22), not exceeding a total of 25,000 dollars;

(c) Such commitments, in an amount not exceeding 500,000 dollars, in the biennium 2000-2001, as the Secretary-General certifies are required for interorganizational security measures pursuant to section IV of General Assembly resolution 36/235 of 18 December 1981;

2. *Resolves* that the Secretary-General shall report to the Advisory Committee and to the General Assembly at its fifty-fifth and fifty-sixth sessions all commitments made under the provisions of the present resolution, together with the circumstances relating thereto, and shall submit supplementary estimates to the Assembly in respect of such commitments;

3. *Decides* that, for the biennium 2000-2001, if a decision of the Security Council results in the need for the Secretary-General to enter into commitments relating to the maintenance of peace and security in an amount exceeding 10 million dollars in respect of the decision, that matter shall be brought to the General Assembly, or, if the Assembly is suspended or not in session, a resumed or special session of the Assembly shall be convened by the Secretary-General to consider the matter.

Draft resolution V
Working Capital Fund for the biennium 2000-2001

The General Assembly

Resolves that:

1. The Working Capital Fund shall be established for the biennium 2000-2001 in the amount of 100 million United States dollars;

2. Member States shall make advances to the Working Capital Fund in accordance with the scale adopted by the General Assembly for contributions of Member States to the budget for the year 2000;

3. There shall be set off against this allocation of advances:

(a) Credits to Member States resulting from transfers made in 1959 and 1960 from the surplus account to the Working Capital Fund in an adjusted amount of 1,025,092 dollars;

(b) Cash advances paid by Member States to the Working Capital Fund for the biennium 1998-1999 in accordance with General Assembly resolution 52/224 of 22 December 1997;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for the biennium 1998-1999 exceed the amount of that Member State's advance under the provisions of paragraph 2 above, the excess shall be set off against the amount of the contributions payable by the Member State in respect of the biennium 2000-2001;

5. The Secretary-General is authorized to advance from the Working Capital Fund:

(a) Such sums as may be necessary to finance budgetary appropriations pending the receipt of contributions; sums so advanced shall be reimbursed as soon as receipts from contributions are available for the purpose;

(b) Such sums as may be necessary to finance commitments that may be duly authorized under the provisions of the resolutions adopted by the General Assembly, in particular resolution 54/XXX of XX December 1999 relating to unforeseen and

extraordinary expenses; the Secretary-General shall make provision in the budget estimates for reimbursing the Working Capital Fund;

(c) Such sums as may be necessary to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities which, together with net sums outstanding for the same purpose, do not exceed 200,000 dollars; advances in excess of the total of 200,000 dollars may be made with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions;

(d) With the prior concurrence of the Advisory Committee, such sums as may be required to finance payments of advance insurance premiums where the period of insurance extends beyond the end of the biennium in which payment is made; the Secretary-General shall make provision in the budget estimates of each biennium, during the life of the related policies, to cover the charges applicable to each biennium;

(e) Such sums as may be necessary to enable the Tax Equalization Fund to meet current commitments pending the accumulation of credits; such advances shall be repaid as soon as credits are available in the Tax Equalization Fund;

6. Should the provision in paragraph 1 above prove inadequate to meet the purposes normally related to the Working Capital Fund, the Secretary-General is authorized to utilize, in the biennium 2000-2001, cash from special funds and accounts in his custody, under the conditions approved by the General Assembly in its resolution 1341 (XIII) of 13 December 1958, or the proceeds of loans authorized by the Assembly.